THE CORPORATION OF THE CITY OF KIMBERLEY

FINANCIAL STATEMENTS

31 DECEMBER 1987

THE CORPORATION OF THE CITY OF KIMBERLEY

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31 DECEMBER 1987

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DUNWOODY & COMPANY

DUNWOODY & COMPANY

Internationally
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AUDITORS' REPORT

TO THE MAYOR AND COUNCIL

THE CORPORATION OF THE CITY OF KIMBERLEY

We have examined the balance sheets of the Corporation of the City of Kimberley as at 31 December 1987 and the statements of operating fund surplus and equity in capital assets, trust and reserve fund transactions and operating fund revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Municipality as at 31 December 1987 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted for municipalities in the Province of British Columbia applied on a basis consistent with that of the preceding year except for the changes in accounting policies as detailed in note 4.

The comparative figures were audited by another firm of accountants.

Dunwoody & Company

Kimberley, British Columbia
11 April 1988

CHARTERED ACCOUNTANTS

THE CORPORATION OF THE CITY OF KIMBERLEY

GENERAL FUND BALANCE SHEET
AS AT 31 DECEMBER 1987

ASSETS

	1987	1986
OPERATING FUND		
Cash	$ 372,645	$ -
Accounts receivable		
Federal Government	992	-
Province of British Columbia	314,632	343,376
Regional and other local governments	2,081	-
Taxes - current	188,986	256,491
- arrears	112,061	129,751
Other	48,306	106,383
Due from other funds	114,533	98,467
Inventory	123,130	111,656
Property acquired for taxes subject to redemption	63,073	32,368
Land held for resale	5,635	13,803
Prepaid expenses	87,172	25,058
Deposit - Municipal Finance Authority	167,596	163,163
	1,600,842	1,280,516
CAPITAL FUND		
Cash	37,740	34,620
Due from other funds	-	57,570
Land held for resale	349,432	349,432
Fixed assets, note 2	19,520,612	16,995,508
	19,907,784	17,437,130
	$21,508,626	$18,717,646

SIGNIFICANT ACCOUNTING POLICIES, note 1
CHANGES IN ACCOUNTING POLICIES, note 4
COMMITMENTS, note 7
SUBSEQUENT EVENT, NOTE 8

Treasurer

DUNWOODY & COMPANY

LIABILITIES

	1987	1986
OPERATING FUND		
Bank overdraft	$ -	$ 255,545
Accounts payable		
Federal Government	139,414	125,231
Province of British Columbia	8,578	29,626
Other	928,505	243,584
Due to other funds	17,580	84,722
Deferred revenue	14,391	5,980
Reserve - Municipal Finance Authority	167,596	163,163
Surplus	324,778	372,665
	1,600,842	1,280,516
CAPITAL FUND		
Long term debt, note 3		
Debenture Debt, schedule 1	1,960,954	2,060,321
Bank loans, schedule 1	97,090	149,085
Agreements and promissory notes, schedule 1	4,497,965	4,572,965
Equity in capital assets	13,351,775	10,654,759
	19,907,784	17,437,130
	$21,508,626	$18,717,646

THE CORPORATION OF THE CITY OF KIMBERLEY

GENERAL OPERATING FUND SURPLUS
AND EQUITY IN CAPITAL ASSETS
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
SURPLUS		
BALANCE, BEGINNING OF YEAR	$ 372,665	$ 362,313
Appropriation to operating revenue	143,992	85,159
	228,673	277,154
Surplus for the year	96,105	95,511
BALANCE, END OF YEAR	$ 324,778	$ 372,665
EQUITY IN CAPITAL ASSETS		
BALANCE, BEGINNING OF YEAR	$10,654,759	$10,126,564
Contributions received from		
Operating fund		
Debt reduction	217,066	143,381
Fixed assets	310,856	392,037
Sinking fund	9,296	7,105
Light utility reserve fund	662	3,719
Kimberley reserve fund	-	87,437
Province of British Columbia	-	8,449
Interest income	3,120	3,639
Accumulated depreciation adjustment, note 4	2,215,588	-
	2,756,588	645,767
	13,411,347	10,772,331
Contribution to operating fund	57,571	-
Proceeds on sale of assets	2,001	-
Depreciation	-	117,572
	59,572	117,572
BALANCE, END OF YEAR	$13,351,775	$10,654,759

THE CORPORATION OF THE CITY OF KIMBERLEY

GENERAL OPERATING FUND REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
REVENUE		
Taxation, note 5	$ 4,053,896	$ 3,751,112
Grants in lieu of taxes	40,479	40,630
Grants - Federal Government	7,800	5,680
- Province of British Columbia	359,633	365,612
Interest on investments	53,703	52,529
Fees and service charges		
Garbage collection	110,142	111,021
Public health and welfare	16,081	18,848
Recreation	114,434	127,515
Licences and permits	40,516	35,512
Rents	168,519	83,430
Penalties and interest on taxes	69,552	83,399
Parking fees and fines	4,626	3,375
Concessions and franchises	93,166	123,224
Motor vehicle commissions	41,539	36,968
Sundry	104,664	45,227
Contribution from local society	30,000	-
	5,308,750	4,884,082
Appropriation from surplus and reserves	209,897	94,447
	5,518,647	4,978,529
EXPENDITURE		
Departmental expenditure, schedule 4		
General government	841,728	815,463
Protective services	922,216	900,600
Transportation	1,193,475	1,180,204
Sanitation and waste removal	180,983	182,663
Public health and welfare	25,135	23,544
Environmental development services	63,311	73,831
Recreation and cultural services	754,729	760,810
Debt charges		
Principal	217,066	143,381
Interest	292,156	263,154
Foreign exchange	47,373	58,566
Sundry interest and bank charges	48,863	38,352
Cominco tax refund	438,927	-
Capital expenditure	310,856	392,037
Transfers to own funds and reserves	85,724	50,413
	5,422,542	4,883,018
SURPLUS FOR THE YEAR	$ 96,105	$ 95,511

THE CORPORATION OF THE CITY OF KIMBERLEY

WATER FUND BALANCE SHEET
AS AT 31 DECEMBER 1987

ASSETS

	1987	1986
OPERATING FUND		
Cash	$ 63,210	$ 103,980
Accounts receivable		
Other - consumers	44,475	50,535
Inventory	143,194	145,381
Deposit - Municipal Finance Authority	351,971	343,247
	602,850	643,143
CAPITAL FUND		
Cash	147,931	135,736
Fixed assets, note 2	6,926,200	5,140,479
	7,074,131	5,276,215
	$ 7,676,981	$ 5,919,358

SIGNIFICANT ACCOUNTING POLICIES, note 1
CHANGES IN ACCOUNTING POLICIES, note 4
COMMITMENT, note 7

J. Reglin
Treasurer

DUNWOODY & COMPANY

LIABILITIES

	1987	1986
OPERATING FUND		
Due to other funds	$ 89,202	$ 46,743
Reserve - Municipal Finance Authority	351,971	343,247
Surplus	161,677	253,153
	602,850	643,143
CAPITAL FUND		
Reserve for future expenditures, note 6	21,287	21,287
Long term debt, note 3		
Debenture debt, schedule 2	3,754,340	3,941,298
Equity in capital assets	3,298,504	1,313,630
	7,074,131	5,276,215
	$ 7,676,981	$ 5,919,358

PURDY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

WATER OPERATING FUND SURPLUS AND EQUITY IN CAPITAL ASSETS
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
SURPLUS		
BALANCE, BEGINNING OF YEAR	$ 253,153	$ 246,796
Appropriation to operating revenue	100,000	8,742
	153,153	238,054
Surplus for the year	8,524	15,099
BALANCE, END OF YEAR	$ 161,677	$ 253,153
EQUITY IN CAPITAL ASSETS		
BALANCE, BEGINNING OF YEAR	$1,313,630	$1,309,049
Contributions received from		
Operating fund		
Debt reduction	161,538	168,129
Fixed assets	73,099	9,110
Reserve for future expenditures	-	1,382
Sinking fund	25,420	18,396
Interest income	12,195	14,843
Accumulated depreciation adjustment, note 4	1,712,622	-
	1,984,874	211,860
	3,298,504	1,520,909
Depreciation	-	207,279
BALANCE, END OF YEAR	$3,298,504	$1,313,630

PLUNKOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

WATER OPERATING FUND REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
REVENUE		
User rates	$ 526,789	$ 528,682
Connection fees	9,070	7,200
Water facilities grant	426,489	440,162
Interest on investments	5,973	5,997
Penalties and interest on user rates	9,590	10,375
Sundry	30	660
	977,941	993,076
Appropriation from surplus	100,000	8,742
	1,077,941	1,001,818
EXPENDITURE		
Administration, billing and collections	50,000	40,000
Chlorination	40,262	48,172
Service of supply	72,199	8,929
Transmission and distribution system maintenance	148,069	163,435
Pumping	23,481	30,105
Sundry operating costs	21,587	22,911
Debt charges		
Principal	161,538	168,129
Interest	467,227	481,722
Foreign exchange	11,955	14,206
Capital expenditure	73,099	9,110
	1,069,417	986,719
SURPLUS FOR THE YEAR	$ 8,524	$ 15,099

DUNWOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

SEWER FUND BALANCE SHEET
AS AT 31 DECEMBER 1987

ASSETS

	1987	1986
OPERATING FUND		
Cash	$ 29,180	$ 147
Accounts receivable		
Other - consumers	42,499	48,289
Due from other funds	17,580	27,152
Inventory	23,511	29,890
Deposit - Municipal Finance Authority	85,235	82,515
	198,005	187,993
CAPITAL FUND		
Fixed assets, note 2	4,275,730	2,577,817
	4,275,730	2,577,817
	$4,473,735	$2,765,810

SIGNIFICANT ACCOUNTING POLICIES, note 1
CHANGES IN ACCOUNTING POLICIES, note 4
COMMITMENT, note 7

Treasurer

LIABILITIES

	1987	1986
OPERATING FUND		
Reserve - Municipal Finance Authority	$ 85,235	$ 82,515
Surplus	112,770	105,478
	198,005	187,993
CAPITAL FUND		
Long term debt, note 3		
Debenture debt, schedule 2	1,513,524	1,608,286
Equity in capital assets	2,762,206	969,531
	4,275,730	2,577,817
	$4,473,735	$2,765,810

THE CORPORATION OF THE CITY OF KIMBERLEY

SEWER OPERATING FUND SURPLUS AND EQUITY IN CAPITAL ASSETS
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
SURPLUS		
BALANCE, BEGINNING OF YEAR	$ 105,478	$ 105,718
Appropriation to operating revenue	1,024	6,131
	104,454	99,587
Surplus for the year	8,316	5,891
BALANCE, END OF YEAR	$ 112,770	$ 105,478
EQUITY IN CAPITAL ASSETS		
BALANCE, BEGINNING OF YEAR	$ 969,531	$ 938,366
Contributions received from		
Operating fund		
Debt reduction	79,307	75,870
Fixed assets	33,905	53,541
Sinking fund	15,455	13,279
Sewer utility reserve fund	-	627
Accumulated depreciation adjustment, note 4	1,664,008	-
	1,792,675	143,317
	2,762,206	1,081,683
Depreciation	-	112,152
BALANCE, END OF YEAR	$2,762,206	$ 969,531

THE CORPORATION OF THE CITY OF KIMBERLEY

SEWER OPERATING FUND REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
REVENUE		
User rates	$ 506,408	$ 507,884
Connection fees	1,950	1,300
Sewerage facilities grant	150,030	136,515
Interest on investments	1,882	14
Penalties and interest on user rates	8,773	8,253
	669,043	653,966
Appropriation from surplus	1,024	6,131
	670,067	660,097
EXPENDITURE		
Administration, billing and collection	50,000	40,000
Collection and disposal system maintenance	169,903	150,510
Sewer treatment plant	131,344	135,751
Sundry operating costs	4,198	1,876
Debt charges		
Principal	79,307	75,870
Interest	193,094	196,658
Capital expenditure	33,905	53,541
	661,751	654,206
SURPLUS FOR THE YEAR	$ 8,316	$ 5,891

THE CORPORATION OF THE CITY OF KIMBERLEY

TRUST AND RESERVE FUND BALANCE SHEET
AS AT 31 DECEMBER 1987

	1987	1986
ASSETS		
TRUST FUND		
Cash	$ 11,136	$ 17,111
Investments, at cost	103,924	96,743
Accounts receivable	19	-
	115,079	113,854
RESERVE FUND		
Cash	318,042	230,088
Investments, at cost	-	1,000
	318,042	231,088
	$ 433,121	$ 344,942
LIABILITIES		
TRUST FUND		
Due to other funds	$ 25,330	$ 51,724
Fund balances		
Alpine slide	8,769	8,173
B.C. land development	(25,330)	(51,099)
Cemetery care	42,358	40,802
Legacy	61,424	61,743
T.I.D.S.A.	2,528	2,511
	115,079	113,854
RESERVE FUND		
Fund balances		
Kimberley	195,028	176,990
Local improvements	58,213	53,487
Light utility	-	611
Ski and summer resort	62,508	-
Tax sale	2,293	-
	318,042	231,088
	$ 433,121	$ 344,942

Treasurer

DUNWOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

TRUST AND RESERVE FUND TRANSACTIONS
FOR THE YEAR ENDED 31 DECEMBER 1987

TRUST FUND

	Alpine Slide	B.C. Land Development	Cemetery Care
BALANCE, BEGINNING OF YEAR	$ 8,173	($ 51,099)	$ 40,802
Contributions from other funds	-	25,724	1,556
Interest earned	596	45	4,485
	8,769	(25,330)	46,843
Contributions to other funds	-	-	4,485
Disbursements	-	-	-
BALANCE, END OF YEAR	$ 8,769	($ 25,330)	$ 42,358

RESERVE FUND

	Kimberley	Local Improvements	Light Utility
BALANCE, BEGINNING OF YEAR	$176,990	$ 53,487	$ 611
Contributions from other funds	-	-	-
Proceeds from sale of assets	2,001	-	-
Interest earned	16,037	4,726	51
Proceeds on land sales	-	-	-
	195,028	58,213	662
Contributions to other funds	-	-	662
BALANCE, END OF YEAR	$195,028	$ 58,213	$ -

Legacy	T.I.D.S.A.	Total 1987	1986
$ 61,743	$ 2,511	$ 62,130	$147,166
-	-	27,280	8,004
3,531	176	8,833	7,077
65,274	2,687	98,243	162,247
3,850	-	8,335	10,510
-	159	159	89,607
$ 61,424	$ 2,528	$ 89,749	$ 62,130

Ski and Summer Resort	Tax Sale	Total 1987	1986
$ -	$ -	$231,088	$250,211
60,000	-	60,000	50,000
-	-	2,001	6,450
2,508	70	23,392	16,210
-	2,223	2,223	-
62,508	2,293	318,704	322,871
-	-	662	91,783
$ 62,508	$ 2,293	$318,042	$231,088

THE CORPORATION OF THE CITY OF KIMBERLEY

NOTES TO FINANCIAL STATEMENTS
31 DECEMBER 1987

1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies of the Corporation:

a) Inventories

Inventories are stated at cost. Cost is determined on a moving average cost basis.

b) Fixed Assets

Fixed assets are recorded at cost. Depreciation has not been recorded in the financial statements.

c) Long Term Debt

The City does not accrue interest on long term debt. Expenditure for interest is recognized at the time of payment.

d) Financial Statements

These financial statements do not contain the following administrative organizations over which the City exercises significant influence:

1) Economic Development and Advisory Planning Commission
2) Kimberley Community Development Society
3) Kimberley Ski and Summer Resort (1986) Society

Financial statements have been prepared and reported upon without reservation by our auditors.

2. FIXED ASSETS

	1987	1986
General Fund		
Land	$ 1,383,669	$ 1,373,669
Buildings	5,964,799	5,950,184
Engineering structures	9,378,991	9,159,306
Machinery and equipment	2,793,153	2,727,937
	19,520,612	19,211,096
Accumulated depreciation	-	2,215,588
Cost less accumulated depreciation	$19,520,612	$16,995,508

Continued

DUNWOODY & COMPANY

2. FIXED ASSETS (CONTINUED)

	1987	1986
Water Fund		
Land	$ 10,146	$ 10,146
Buildings	25,819	25,819
Engineering structures	6,776,492	6,706,254
Machinery and equipment	113,743	110,882
	6,926,200	6,853,101
Accumulated depreciation	-	1,712,622
Cost less accumulated depreciation	$ 6,926,200	$ 5,140,479
Sewer Fund		
Land	$ 1,258	$ 1,258
Buildings	48,615	48,615
Engineering structures	4,040,275	4,009,024
Machinery and equipment	185,582	182,928
	4,275,730	4,241,825
Accumulated depreciation	-	1,664,008
Cost less accumulated depreciation	$ 4,275,730	$ 2,577,817

3. LONG TERM DEBT

a) The City has entered into a Travel Industry Development Subsidiary Agreement with the Province of British Columbia, under which the City has received $3,095,004 by way of a forgiveable loan. Providing the City abides by the terms of the agreement, the loan will be forgiven $1,547,502 in 1988 and $1,547,502 in 1993.

b) Serial and debenture sinking funds are guaranteed as to principal and interest by the Province of British Columbia.

c) Included in long term debt outstanding are U.S. dollar issues as follows:

	1987	1986
General capital fund	$ 886,038	$ 935,129
Water capital fund	252,897	265,891
	$ 1,138,935	$ 1,201,020

The equivalent Canadian dollar amount at 31 December 1987 is $1,479,477 (1986 - $1,657,408).

Continued

3. LONG TERM DEBT (CONTINUED)

d) Future minimum principal and interest payments on existing debt are as follows:

	General Fund	Water Fund	Sewer Fund
1988	$ 483,728	$ 621,255	$ 271,688
1989	575,727	621,194	254,907
1990	523,464	621,127	254,907
1991	511,692	621,054	254,907
1992	396,293	620,975	254,907
Post 1992	2,557,748	5,861,061	1,700,697
	$ 5,048,652	$ 8,966,666	$ 2,992,013

4. CHANGES IN ACCOUNTING POLICIES

During 1987 the City changed its accounting policies with regard to the following:

a) Depreciation

In accordance with a new accounting policy issued by the Ministry of Municipal Affairs no depreciation has been recorded. This accounting change was applied retroactively.

b) Prepaid Expenses

The City commenced recording prepaid insurance at the year end. This accounting change was not applied retroactively. The effect in the current year was to increase prepaid expenses by $62,114 which resulted in an increase to sundry revenue.

c) Accrued Vacation Pay

The City commenced recording accrued vacation pay at the year end. This accounting change was not applied retroactively. The effect in the current year was to increase accounts payable - other by $144,622 which resulted in an increase to expenditure.

5. TAXATION

Taxation revenue comprises the following amounts:

	1987	1986
Total levies and special assessments	$ 6,204,537	$ 6,508,370
Transfer to other governments		
Regional District	91,203	115,528
School District	1,903,004	2,441,814
Regional Hospital District	101,298	117,010
B. C. Assessment Authority	54,687	81,789
Municipal Finance Authority	449	1,117
	2,150,641	2,757,258
General Municipal Purposes	$ 4,053,896	$ 3,751,112

6. RESERVE FOR FUTURE EXPENDITURES

The balance of $21,287 set aside in the Water Capital Fund represents funds received from the Government of Canada under the Community Services Contribution Program and is to be used for the capital costs of replacement of water lines.

7. COMMITMENTS

The City has contractual obligations, for leased machinery and equipment, which are payable as follows:

1988	$ 68,331
1989	61,940
1990	53,130
1991	34,206
1992	15,690
	$233,297

8. SUBSEQUENT EVENT

Subsequent to the year end, the City entered into an agreement with the Province of B.C. to terminate a Financing Agreement between the two parties. The Province had originally advanced funds to the City to enable it to develop certain subdivisions on Crown land. As a result of the Termination Agreement the City shall convey all remaining unsold subdivision lots to the Province and the outstanding debt will be forgiven. The effect on the City's General Capital Fund will be to decrease land held for resale by $349,432 and decrease agreements and promissory notes by $727,961.

THE CORPORATION OF THE CITY OF KIMBERLEY

SCHEDULE 1

GENERAL FUND LONG TERM DEBT
AS AT 31 DECEMBER 1987

Security Issuing Bylaw	Purpose	Term Remaining	Rate		Balance Outstanding 1987	1986
Debenture Debt						
1054	Retaining walls	6	7.08		$ 10,412	$ 11,768
1069	Parking lots	7	Varying	(a)	61,809	68,061
1152	Police building	9	9/9.875	(a)	176,722	189,379
1241	Neighbourhood improvement program	11	9.25	(a)	138,250	145,354
1346	Neighbourhood improvement program	13	Varying	(a)	80,124	82,348
1406	Public works building	14	Varying	(a)	429,133	449,987
1438	Public works building	15	Varying		254,032	265,243
1490	Downtown revitalization	9	Varying		256,500	285,000
1539	Community hall complex	17	Varying		180,932	187,600
1567	Community hall complex	18	Varying		75,040	77,581
1571	Downtown revitalization	3	Varying		298,000	298,000
					$1,960,954	$2,060,321
Bank Loans						
1503	Downtown revitalization and fire panel	1	Bank prime		$ 11,900	$ 23,800
1542	B.C.D.C. land purchase	2	Bank prime		70,190	105,285
1574	Land purchase	3	Bank prime		15,000	20,000
					$ 97,090	$ 149,085
Agreements and Promissory Notes						
	Tourist related facilities under T.I.D.S.A.	6	N/A		$3,095,004	$3,095,004
	Land purchase - Province of B.C.	N/A	N/A		727,961	727,961
1589	Ski hill purchase	9	Bank prime		675,000	750,000
					$4,497,965	$4,572,965

(a) Payable in U.S. funds

DUNWOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

SCHEDULE 2

WATER AND SEWER FUND LONG TERM DEBT
AS AT 31 DECEMBER 1987

Security Issuing Bylaw	Purpose	Term Remaining	Rate		Balance Outstanding 1987	1986
WATER FUND						
724	Water system	-	-		$ -	$ 7,000
1003	Water system	5	6.75		118,485	137,878
1236	Water system	11	Varying	(a)	252,897	265,891
1334	Water system	13	Varying		842,709	888,016
1501	Water system	16	Varying		2,540,249	2,642,513
					$3,754,340	$3,941,298
SEWER FUND						
158	Pollution control	1	5.8		$ 1,101	$ 2,142
788A	Sewer system	1	7		6,000	12,000
788B	Sewer system	1	5.8		8,689	16,898
1004	Sewer system	5	6.8		37,496	43,630
1042	Sewer system	6	8.25		18,702	21,029
1180	Sewer system	10	Varying		545,254	586,541
1435	Sewer system	14	10		796,335	821,688
1453	Sewer system	15	Varying		99,947	104,358
					$1,513,524	$1,608,286

(a) Payable in U.S. funds

DUNWOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

SCHEDULE 3

GOVERNMENT GRANTS TO MUNICIPALITY OR RATEPAYERS
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
FEDERAL		
In lieu of taxes - sundry properties	$ 14,746	$ 14,504
R.R.A.P.	7,800	5,680
	$ 22,546	$ 20,184
PROVINCIAL		
In lieu of taxes - sundry properties	$ 25,733	$ 26,126
Emergency measures (P.E.P.)	1,750	1,750
Economic development - COED program	-	8,455
B. C. Summer Games Legacy Municipal Partner	6,522	-
Revenue sharing	346,918	327,110
Street lighting assistance	2,943	2,957
Challenge program	1,500	1,340
Transmission line assistance	-	24,000
Sewerage facilities assistance	150,030	136,515
Water facilities assistance	426,489	440,162
Provincial home owners' grant	895,466	936,570
	$1,857,351	$1,904,985

DUNWOODY & COMPANY

THE CORPORATION OF THE CITY OF KIMBERLEY

SCHEDULE 4

GENERAL FUND DEPARTMENTAL EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 1987

	1987	1986
GENERAL GOVERNMENT		
Council	$ 42,663	$ 45,427
Administrative	175,595	151,726
Financial management	261,910	226,754
Common services	72,127	99,134
Grants to organizations and individuals	216,394	204,442
Insurance	28,758	43,460
Sundry	44,281	44,520
	$ 841,728	$ 815,463
PROTECTIVE SERVICES		
Police protection	$ 404,125	$ 363,596
Fire protection	460,391	449,918
Emergency measures	4,697	14,997
Building inspections	25,811	41,501
Animal and pest control	27,192	30,588
	$ 922,216	$ 900,600
TRANSPORTATION		
Common services	$ 617,754	$ 590,531
Road transport	201,621	168,442
Roads and streets	209,058	261,589
Bridges, culverts and sundry	29,105	8,069
Street lighting	105,060	125,324
Traffic services	26,545	22,487
Parking	4,332	3,762
	$1,193,475	$1,180,204
SANITATION AND WASTE REMOVAL		
Garbage disposal	$ 97,845	$ 103,851
Sanitary landfill	83,138	78,812
	$ 180,983	$ 182,663

Continued

THE CORPORATION OF THE CITY OF KIMBERLEY

GENERAL FUND DEPARTMENTAL EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 1987

SCHEDULE 4
(CONTINUED)

	1987	1986
PUBLIC HEALTH AND WELFARE		
Cemeteries	$ 24,455	$ 22,924
Other	680	620
	$ 25,135	$ 23,544
ENVIRONMENTAL DEVELOPMENT SERVICES		
Development services	$ 63,311	$ 73,831
RECREATION AND CULTURAL SERVICES		
Administration	$ 84,604	$ 79,882
Community centres and halls	58,803	57,009
Swimming pools	81,474	85,768
Arenas	289,133	265,014
Parks and playgrounds	240,715	273,137
	$ 754,729	$ 760,810